

# Connecticut Industry

## As to Sweat Shops

Connecticut throughout its industrial history has had an enviable reputation for the skill of its craftsmen, the ingenuity of its mechanical brains and the integrity and humanity of its management.

With the depression has come the undesirable—those who have the meanness of heart to exploit human want—who would take advantage of the desire and need to work at whatever wage and under whatever condition.

The Manufacturers Association of Connecticut was cognizant of the entrance of these undesirables into the state and used every means at its command to discourage their entrance and continuance of operation.

It has been clearly shown, however, that our present statutes are inadequate to restore Connecticut to the standard which we all demand.

It is the duty of the 1933 Connecticut General Assembly to strengthen our laws so that labor and legitimate industry may be protected.

The legislative and executive branches of our state government may be assured that in their efforts to the end that sweat shops may cease to exist they will have the full cooperation of organized industry of the state.

E. Kent Hubbard

## December, 1932

A New Year Opens

•  
Government Looks To Its Source

•  
Mr. Buckland Explains

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# Connecticut Industry

for December, 1932

Volume 10

L. M. Bingham, Editor

Number 12

## Manufacturers' Association of Connecticut, Inc.

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## A New Year Opens

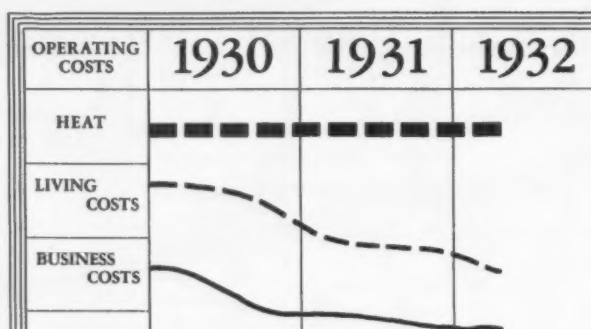
Never has a new year of Association activity opened so auspiciously as the 1932-33 year which made its official debut at the New Haven Lawn Club, Friday, October 28, in the presence of over 500 manufacturers and the most distinguished group of speakers ever to address Connecticut industrialists in annual conference. If a manufacturer is inclined to believe in omens, then he must take heart for the future welfare of Connecticut industry from such an all-time peak of interest displayed at a time when conference-glutted executives frequently fall into a state of apathy at the mention of another meeting. A sketchy summary of the day's highlights follows.

The place of meeting left little to be desired in acoustics or cuisine except a little more elbow room during the afternoon rush for seats in the main assembly hall. Individual group conferences on foreign trade, transportation and taxation, held in separate rooms at 10:30 a. m. accounted for the presence of more than 250 men who were particularly interested in the subjects to be discussed by outstanding authorities. This number was more than doubled by those who arrived

to attend either the business session or the afternoon speaking session.

Lynn Meekins, U. S. Commercial Attaché at Montreal, Canada, told over 75 export men the inside story of what actually happened at the Ottawa conference, how it is being digested by various Empire countries and its possible effect upon U. S. exporters to Canada. He also counselled individually with a number of those attending the group foreign trade conference after the close of the meeting.

Alexander H. Elder, general solicitor of the Central Railroad of New Jersey, outlined for traffic men and other business executives interested in transportation, his conception of "Motor Truck Regulation from the Railroad Standpoint." Mr. Elder invited all to analyze with an open mind his entire talk. Outstanding points in his talk were: 1. That the railroads of the country would be giving better service within the next five years than during any previous time in their history; 2, that neither the depression nor motor truck competition, in the main, is to blame for the present suffering of the railroads but rather too much regula-



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tion; 3, that unless the railroad picture changes very soon "Uncle Sam" will own the railroads by default of R. F. C. loans; 4, that the entire situation can be ironed out through cooperation between shippers, motor truck carriers and the railroads.

Edward F. Hall, state commissioner of finance and control, explained to the taxation group conference the present excellent balance sheet of Connecticut, but gave due warning that budgets can not be pared down to the level of diminishing income in the face of mandatory orders from the Legislature to maintain or increase them.

William H. Blodgett, state commissioner of taxation, gave a brief talk in which he dealt principally with the causes and effect of poor business management in municipal government finances and the present difficulty of placing a true tax valuation on unused industrial or commercial property, and of getting 8% of the property in municipalities which paid no taxes last year, back into the tax list and into the hands of people who will make regular contributions to the treasuries of towns and cities.

In his annual report which opened the business session at 1:30, President Hubbard urged voting on November 8 that would look beyond partisanship to

those candidates for office best equipped and most likely to produce leadership which makes for national integrity, and thus save unimpaired the splendid industrial fabric in Connecticut that now brightens under increased demand today, confident of more appreciable advances after election animosities give way to sober, intelligent effort.

In the absence of the treasurer, C. L. Eyanson, assistant treasurer, read the annual financial report.

The budget committee reported through C. B. Cook, its vice-chariman, recommending a budget slightly higher than last year to meet additional printing and mailing expense, always incurred in a legislative year.

The nominating committee recommendations reported by its chairman, Viggo E. Bird, were confirmed by unanimous vote of the meeting. Officers elected to serve for the coming year are: E. Kent Hubbard of Middletown, president; John H. Goss of Waterbury, vice-president; C. L. Campbell of Hartford, treasurer. Directors named to serve for the next four years are: L. M. Brooks, president of M. S. Brooks & Sons, Inc., Chester; Percy Ainsworth, general manager, Hockanum Mills Company, Rockville; Samuel Ferguson, president, Hartford Electric Light Company,



Hartford and Nelson W. Pickering, president Farrel-Birmingham Company, Ansonia.

Climaxing a day of splendid activity came the fiery but self-admitted partisan oratory of Ogden L. Mills; the humorously dressed observations of politicians and politics by Frank R. Kent, vice-president of the Baltimore Sun; the first hand experiences of an English intelligence officer by Major Thomas Coulson, author of *Mata Hari* and the war-famed humor of Bruce Bairnsfather, internationally famous cartoonist and entertainer. Governor Cross, who was expected to present the Democratic viewpoint, together with Mr. Kent, sent his regrets because of illness. The meeting adjourned at 5:30.

It was indeed a red letter day in the history of Association activity. It afforded the best possible opportunity for member executives to become better acquainted, to discuss mutual interests, and to acquire a new perspective on national and state issues affecting industry. Such manifest interest disclosed an increasing appreciation of cooperative effort as the most practical solvent of present day industrial problems. CORRECTION: Page 1, right column, third line, last word should read Ottawa instead of Montreal.

### • • • Government Looks To Its Source

There are many routine acts of individuals in private and public life which annoy a man who prides himself in holding to higher ethical standards. Observing one of these acts he promptly sounds off with indignation, "There ought to be a law about that." Frequently the retort comes back, "You can't change human nature by making laws." Both remarks often come from the same man prompted by different circumstances and are equally half-truths.

Observe that the 18th amendment did not make us a nation of temperates, nor did capital punishment plant the fear that effectively curbs the murderer. Witness oft misunderstood human nature, changing its outward manifestations, as evidenced by the crowding of our courts by the descendants of fist fighters who settled their differences in alleys or in back orchards. Count the millions now spent to preserve world peace through the establishment of a world tribunal and the continuous program of publicity being carried on by many societies for the preservation of peace. Such changes in human reaction come about through the slow evolutionary process of group consciousness, born of the misery of a former social order. Education is the motive force.

Now comes a professor who would purify politics by the establishment of a school for the training of

our future statesmen. He would make such training mandatory, and thus, he believes, provide the nation with the forward looking leadership it so sorely needs. Noble as his purpose is, it is difficult to imagine how, under the present system of practical politics, office holders could be induced to write their own political death warrants by passing an enabling act. Even though our legislators made such an unselfish gesture to posterity, that in itself would not be a guarantee of future genius in high places; for thousands of the mediocre would pass through the new portal and be raised to power by a gullible electorate, still easily wooed by mirages—campaign promises.

Nor does the blame rest entirely upon our office seekers for he who seeks a livelihood, position of honor or what not, tries to place himself in the same light which illuminates his employer. Until enlightened thinking prompts our citizens to support men who wave aside the petty censure of today for the ultimate good of the morrow, we shall not have the leadership of statesmen, but for the most part the louder echos of present mediocre national thought as they sound through partisan politicians. And there is no law that can do anything about that.

True, penal and civil statutes are necessary to protect society against the future harmful acts of small minorities of the unscrupulous, morally sterile and mentally defective, but in the broad general movement toward a better society, the purifying agent is education. It is the force which will provoke both the private citizen and legislator to exercise greater powers of discrimination, now so pitifully lacking in a social order that too often moves by blind prerogative, precedent and rule-of-thumb. Like rivers, government in a democracy, rises no higher than its source—the mean average intelligence of the electorate.

### • • • Mr. Buckland Explains

In order to clarify misunderstandings as to the functions and possible future status of the Railroad Credit Corporation, we have consulted its president, E. G. Buckland, chairman of the board of the New Haven Road. His answer showing the definite limits of the corporation's actions under its existing charter follows.

"The Railroad Credit Corporation was created for a specific purpose, to wit, to administer only the rate increases authorized by the Commission under Ex Parte 103 and terminates on March 31, 1933. The charter of the Railroad Credit Corporation strictly limits it to that specific thing. It will collect the increases earned during that period, the last collection being made fifty days after, or on May 20, and will make

(Please turn to page 8)

# INDUSTRIAL BRIEFS

## Cheney Brothers Plan Operative

The reorganization plan of Cheney Brothers, South Manchester, dated October 7, 1932, was declared operative in November. The new securities were issued and delivery inaugurated November 21 at the offices of the Bankers Trust company of New York and the Old Colony Trust company of Boston. The exchange is being made on the following basis: each \$1,000 principal amount of serial gold bonds is exchangeable for \$1,000 principal amount of new 5% five-year bonds and ten shares of participating preferred stock represented by voting trust certificates. Each share of old common stock, \$100 par value, was made exchangeable for one share of new common stock without par value represented by voting trust certificate. Coupons representing interest due November 1, 1932, on the serial gold bonds of all series are now eligible for payment at the Bankers' Trust Company of New York.

## A. C. Gilbert Company Busy

The A. C. Gilbert Company of New Haven, prominent toy manufacturers, are now extremely busy producing toys for the holiday trade. From the present outlook, company officials stated, a full complement of operatives will be kept busy on full time at least until the end of the year.

Although manufacturing a varied line of toys, the company has become nationally known as the originator of "Mechanno" toys which are especially designed to arouse the latent mechanical talent in boys during the formative years.

## Palmer Brothers Company at Peak Production

The Palmer Brothers Company of New London, Connecticut, the largest manufacturers of bed comfortables in the world, are now said to be operating at the highest peak of production since 1923, and are turning out 6,000 comfortables a day. Some five hundred employees are working on day and night shifts.

Starting in September the company showed an increase of 300% in production over August, and also some slight increases in October and the early part of November.

Two subsidiaries, the New England Carpet Lining Company of New London, and the Swansea Print Works of Swansea, Mass., are also operating at capacity.

Through rigid control of stock inventories, the company has been able to conduct its business during the past two difficult years without borrowing. During the past year the company reduced its overhead from \$480,000 to \$280,000 and retired \$960,000 of its preferred stock. It is also understood that the company is attempting to further solidify its already strong position by inaugurating new economies. Although the company makes a line of comfortables which retail from 50¢ to \$50.00, the management reports the \$3.95 comfortable as its best seller.

## Nielson & Wilson Tool Company Producing Unique Specialty

The Nielson & Wilson Tool Company of Hartford, are now manufacturing an unique specialty known as the "Baromidor Pouch" or pocket humidor, which may be used either as a cigarette container for home or office use or as a handy humidor tobacco pouch which conveniently fits the vest pocket. This ingenious device is equipped with a VAPOFYER which controls the atmosphere within the pouch. By applying four or five drops of water to this vaporizer once a week, proper moisture is assured to keep smoking tobacco or cigarettes from drying out. It is sold at wholesale under an unconditional guarantee by the Baromidor Company, 501 Fifth Avenue, New York, at prices ranging from \$3.50 to \$5.00, and also by tobacconists and dealers throughout the United States.

## Bristol Company Establishes English Plant

The Bristol Company of Waterbury, Connecticut, has recently announced the establishment of a British

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factory at London, England, which was officially opened October 1 under the name of Bristol's Instrument Company Limited. It was incorporated under the Companies Act of 1929. The plant is located at 144 Pomeroy Street, New Cross, London, and consists of an office building and a new two story factory building of modern construction. The factory is completely equipped with machinery, tools, and testing equipment, and with British employes especially trained and skilled in the art of instrument making, is prepared to manufacture and service the complete line of Bristol's indicating, recording and controlling instruments.

Since the year 1899, the Bristol Company has enjoyed a very substantial trade with Great Britain in its complete line of recording instruments. J. W. & C. J. Phillips, Ltd., has formerly acted as sales agents.

Mr. Howard H. Bristol, president of The Bristol Company, is chairman of the board of directors of the English corporation and Mr. Alexander L. Dugon, of J. W. & C. J. Phillips, Ltd., is vice-chairman and managing director.

#### Torrington Company Builds Vacuum Motor

The Torrington Manufacturing Company of Torrington, Connecticut, is now manufacturing a motor for the Delta Corporation of Detroit, Michigan, which operates by vacuum to propel the fan of an automobile hot water heating unit. This new innovation augments the line of apparatus operated by vacuum which includes windshield wipers, automotive timing, clutches and vacuum brakes. In operation, this Delta motor utilizes a constant stream of air drawn through a jet by vacuum in the intake manifold to operate a series of paddles fastened to the rotor. It is claimed that the Delta vacuum motor on the average car will turn a 6-inch fan at electric motor speed with the vacuum produced at 35 to 45 miles per hour. The chief advantage of this type of unit is that it does not drain the automobile storage battery.

#### Plan to Merge Two Connecticut Textile Plants

Plans for the merging of the Wauregan Company of Wauregan, and the Quinebaug Company of Daniel-

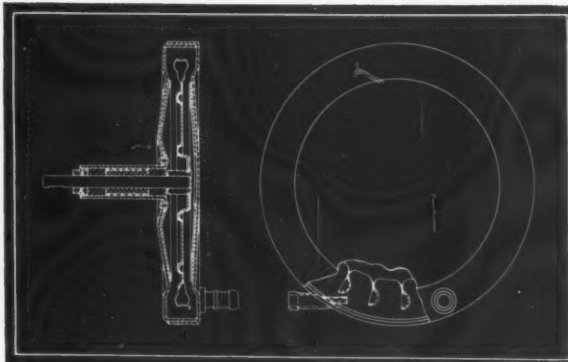


Photo of interior mechanism of new Delta vacuum motor now being manufactured by the Torrington Mfg. Co.

son, two of the oldest cotton textile mills in Connecticut, are understood to have been formulated in October. If completed, the consolidated corporation will be known as the Wauregan-Quinebaug Mills, Inc. and will have an authorized preferred stock of \$656,100, consisting of 6,561 shares of \$100 par value stock, and authorized common stock of 10,500 shares without par value. Each preferred stockholder of the Wauregan Company will receive for each share of stock 9/10 of a share of the new preferred stock and 1/10 of a share of the common stock of the new corporation.

The Quinebaug Company grew up around a small wooden mill established in Danielson in 1820 by Comfort Tiffany, father of Charles L. Tiffany, the founder of the internationally famous New York jewelry business. Later the Lockwood interests of Providence took over Mr. Tiffany's business and incorporated it into the Quinebaug Company in the year 1851. The plant was subsequently developed until just prior to the era of rayon it operated 61,000 spindles.

The Wauregan Company was incorporated in 1853, and was for many years operated by James S. Atwood, father of J. Arthur Atwood, an officer and major stock-



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holder of both the Quinebaug and Wauregan companies. This plant operated 60,000 spindles before changes in equipment were made to provide for the manufacture of rayon products.

Both companies are operating on part time with a few departments in each plant running day and night. It is believed that many operating economies may be effected with the consummation of the merger.

#### **Hawley Defends Share-the-Work Movement**

Speaking before a group of Bridgeport industrial and commercial leaders at the Algonquin club on November 2, George S. Hawley, president of the Bridgeport Gas Light Company and chairman of the Bridgeport Share-the-Work Committee, emphatically denied charges originally made by organized labor that the share-the-work movement is a smoke screen to permit reduction of wages. He recommended this plan as the best substitute for the old plan of wholesale layoffs.

#### **Increased Employment at Hartford Underwood Plant**

Over 500 employes have recently been added to the payroll of the Underwood Typewriter Company in Hartford since the transfer of the Bridgeport branch to the capitol city. In addition to the increase of work brought about by the transfer of the company's portable typewriter business, the general trade in all lines has materially increased with all departments working longer hours and some working overtime.

#### **Hockanum Mills Operating at Capacity**

The Hockanum Mills Company of Rockville, Connecticut, manufacturers of high quality woolen and worsted goods for the past 125 years, is now operating at capacity, employing 1200 workmen, some of whom are working overtime in certain departments. During the past six months the company has engaged for the first time in its history in the manufacture of a fine line of materials for women's wear.

The result of this move has been that the business obtained in the production of women's textiles has filled the gap caused by the decline in the volume of produc-

tion for the men's clothing trade. An entire mill, requiring some 300 operatives is now devoted entirely to the manufacture of cloth for women's wear.

More than two years ago the company decided to take advantage of the dull period to reorganize its plants and equipment in preparation for more prosperous years to come. To date it has made two additions to the American Mills division, constructed its own power plant and erected a finishing mill in addition to the Springfield Mills, now devoted exclusively to the manufacture of women's dress goods. Two additions are now planned for the Springfield Mill.

Plant equipment has also been improved and increased until now one-third of the company's total number of looms are the automatic type. Departments have also been shifted to adapt all production to a straight-line plan, where materials start at the top and continue until the finished product terminates on the ground floor ready for shipment.

In addition to manufacturing cloth for men's wear and ladies' dress goods, the company also produces a large amount of upholstery materials for the automobile trades.

Percy Ainsworth, newly elected director of the Manufacturers Association of Connecticut, is general manager of the company, which was founded and operated for four generations by the Maxwell family of Rockville.

#### **Ball & Roller Bearing Company Changes Hands**

Control and ownership of the Ball & Roller Bearing Company of Danbury, passed from the hands of Lewis R. Heim to six former employes of the company when a sudden settlement in a half million dollar litigation closed the case in the Superior court on November 2. The new owners of the Ball & Roller Bearing Company are as follows: Howard I. Beard, Charles L. Walters, Adam A. Roth, William C. Barrett, George G. Rockwell and James G. Bennett. The suit is said to have been brought by the present owners because of the alleged failure of Mr. Heim to turn over stock to the plaintiffs in accordance with their understanding



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made in 1924. Since that time the company has been operated by the present owners.

### **Unionville Company Equipped to Make New Novelty Yarn**

The Unionville Manufacturing Company of Unionville, Connecticut, has experimentally produced a fine product in the form of yarn made from a combination of feathers and wool and is in a position to manufacture large quantities of this product for use in weaving plants. The company is also conducting experiments preparatory to manufacturing yarn from wool and rabbit hair.

The demand for cloth woven from these new novelty yarns has been steadily on the increase during the current year.

### **Royal Typewriter Perfects New Line**

C. B. Cook, vice-president of the Royal Typewriter Company of Hartford, has just announced the introduction of another new Royal Typewriter, called the Royal Signet, senior model, which completes the Signet line of machines first introduced by Royal early in July. A new standard model of typewriter has also been developed and embraces 11 new features.

The new Signet Senior line resembles the former Signet line in appearance and differs only to the extent that it has a shift key and the regular pica type found on ordinary typewriters. It was built especially to meet the requirements of typists and professional operators who require the shift and pica features but are unable or unwilling to purchase the higher priced standard portable typewriter. This new model is also expected to assist in expanding the Royal Company's business abroad since the additional type characters on the new Signet model meet the foreign demand to a greater extent.

The new standard machine offers quieter operation, chromium and cadmium plating on bright metal parts, and new ease in important typing operations.

### **Stanley Works Adapts Magic Eye to Printing Press**

The Stanley Works of New Britain, which has engaged in pioneering work in the adaptation of the "magic eye", has just applied it to the printing press in the plant of the New Britain Herald. The "eye" as applied in this installation is used to top the press automatically when a break takes place in the paper as it is running through the press.

Previous to this application it was the duty of the pressman to shut off the press instantly when the break in the paper occurred, but under this method damages often resulted before the break was detected.

Other uses to which the "magic eye" has been adapted are: opening and closing garage doors, doors in offices and homes, restaurant doors, shipping room doors. One of the restaurant door installations is now in operation at Wilcox's Pier Restaurant, Savin Rock Park, New Haven, Connecticut.

### **Carl Dietz Recovering**

Carl F. Dietz, former president of the Bridgeport Brass Company and director of the Association, is just recovering from a serious illness with pneumonia which confined him to St. Barnard's hospital in Minneapolis for several weeks. Although Mr. Dietz retains his home at Marina Park, Bridgeport, Connecticut, his connection with a large flour milling organization in Minneapolis requires him to spend the greater portion of his time in that city.

### **Fuller Brush Opens Display Studio**

The Fuller Brush Company of Hartford recently opened its third retail display and sales studio at 248 Trumbull Street, Hartford. The first store of this type to be opened was in New Haven last July and, according to company reports, its success led to the establishment of a second store in Bridgeport in October.

In these stores, which are considered the newest development in modern merchandising, are displayed the diversified lines of Fuller Brushes. Unlike the usual display room, the Fuller Studio is decorated as a living room interior which carries out the atmosphere of a modern home, and thus lends itself to actual demonstration under home conditions. According to Alfred C. Fuller, president of the company, these new studios will in no way take the place of the present system of direct selling, but merely provide urban shoppers the opportunity to purchase Fuller Brushes between the regular house calls of the salesmen.

### **Williams Brothers Recall Men**

The Williams Brothers Company of Glastonbury, manufacturers of silver plated ware, has recalled a number of its men to work on a full time schedule. The company is said to have sufficient orders to last for several weeks.

### **Powdrell and Alexander Busy on Rush Orders**

The Powdrell and Alexander Company of Danielson, Connecticut, America's largest manufacturers of curtains, is now working day and night on rush orders with a force of approximately 1800.

The tremendous business done by this company may be gauged by citing a few statistics. In 1931 the com-

pany produced 5,244,586 pairs of curtains. Every week the company's plant consumes 1,500,000 yards of cotton cloth which is woven and finished from Arkansas delta cotton in the Powdrell and Alexander plant. Early in October the company surpassed its 1931 production and already has sufficient orders booked to last until January 1 without further telephone and telegraph orders which arrive in large numbers each day.

## With Our Advertisers

**SCOVELL, WELLINGTON & COMPANY** OPEN CONNECTICUT OFFICE. Scovell, Wellington & Company, one of the public accounting firms of national organization and reputation, have opened a Connecticut office in the First National Bank Building, New Haven, in order to serve more effectively their clients in this section, formerly handled from New York and Springfield. The firm is equally well known as industrial engineers, maintaining a special engineering staff to care for such work as the development and installation of methods of cost accounting, production planning, budgetary control, wage incentives, the establishment of sales quotas and equitable bases for salesmen's compensation, etc. The local office will be in charge of Mr. Arnold R. Taylor, as resident manager.

**AMERICAN MUTUAL DECLARES DIVIDEND.** A regular dividend of 20%, payable on all policies expiring or terminating in December, has been declared by the American Mutual Liability Insurance Company of Boston. This is American Mutual's 532nd consecutive dividend.

### MR. BUCKLAND EXPLAINS

*(Continued from page 3)*

loans to railroads up to but not after May 31. By that time it will have collected probably about \$75,000,000, and deducting a tax reserve to be refunded to participating carriers of not exceeding 10%, will have loaned out almost all the remainder to needy carriers. Then its job will be to collect the loans and distribute the proceeds to contributing carriers in proportion to their contributions. It has no authority to do anything else and it is required under its Plan to pursue to the end of its existence, December 31, 1937, the work required by the Plan.

"What you doubtless have reference to was the question as to whether there would be any extension of the rate increases. If there should be, another corporation would have to be organized to administer. It might be that the present officers of the Railroad Credit Corporation would be asked to undertake the work, but that is quite another matter from the discontinuance of the Railroad Credit Corporation.



The more important flying clubs in France have recently been assigned ambulance airplanes. 16 planes will also be used by government officials and medical organizations for the transportation of sick and injured persons from various parts of the country.

A German manufacturer recently exhibited a new vacuum container at the Leipzig Fair at Leipzig, Germany, which is said to keep ice cream in a frozen state for at least 12 hours without ice or other freezing material.

The British have now adopted a coin-in-slot idea for installment payments on home radios as well as refrigerators. The British utilize a small metal box mechanism for the coins instead of electric clocks as used in the United States.

American business men are more and more using fast transport airplanes to make commercial calls upon foreign buyers. This method permits them to accomplish in weeks what would take months of travel by steamship, train and bus.

Great Britain imported only 80 pianos for the first nine months of 1932 as compared with 601 for the corresponding period of 1931.

United States exports of agricultural implements has increased from a ratio of 10% of total production in 1920 to 27% for 1931.

"So you see that our job was cut out for us from the beginning and cannot be amended or repealed without the unanimous consent of over five hundred carriers of all classes, to obtain which is unthinkable."

# Departmental News

## Accounting Hints for Management

*Contributed by Hartford Chapter N. A. C. A.*

**FACTS OR FICTION.** The annual reports which will shortly be forthcoming are being awaited by executives and stockholders with mingled emotions. Many concerns already know from their monthly or periodical statements what the final reports will disclose, but there are still numerous concerns that will not know 1932 results until the year end inventory is completed.

And even after the statements have been released, there will still remain much unspoken doubt to what extent they represent facts—or fiction. There will be a strong tendency to keep on the books accounts which are hopeless; to include obsolete stock and to generously value inventories; and to carry over as deferred charges items which are utterly inapplicable to the operations of ensuing periods. Perhaps the most moot question of all will be the inclusion or exclusion of adequate provision for accruing depreciation and obsolescence. The fact that industrial plants have been operating at reduced or subnormal schedules is no indication that this invisible factor has fluctuated proportionately; it is quite possible that equipment may deteriorate in inverse ratio to operations, as idle equipment is usually also neglected.

It is extremely important in critical times like the present to retain a proper perspective in accounting matters. In the wide flung economy program, the provision for the annual audit of accounts is apt to be eliminated. Such action may prove to be unfortunate, as independent examinations and authentic statements are most helpful in truly determining financial facts; and the only sound basis of meeting present and future problems is by squarely facing the facts.

**BUDGETS.** The plan of operating Governments on budgets was a result of necessity. Noting the desirability of some of its features, and other possibilities of development, industry has largely adopted the idea—consciously or unconsciously.

It almost requires the gift of prophecy, to undertake any budget estimates at the present time which would ultimately reflect what may develop or occur, say in July to December of 1933.

A striking illustration, from an actual case, of one of the difficulties which may be encountered is the following: A manufacturer who thought he had adjusted his budget in line with conditions, achieved his goal

for sales volume, but was surprised at the wide divergence of actual net results as compared with budget expectations. The answer was found in the fact that although the expected sales volume had been attained, it consisted chiefly of low profit lines of goods, and had not been diversified over the various lines of product as originally contemplated.

**"INSTALLATION OF STANDARD COSTS"** will be the topic of discussion at the monthly meeting of Hartford Chapter, N. A. C. A., on Tuesday, December 20. William E. Armstrong of the Rockbestos Company, New Haven, will be the speaker.

## Transportation

**KINCAID HONORED BY RAILROAD AND TRAFFIC MEN.** About 75 traffic men, executives and railroad representatives from Hartford, New York, New Haven, Springfield, New London, New Britain, Waterbury, Boston, Bristol, and other Connecticut towns, attended a testimonial luncheon at the Hotel Bond, Hartford, Tuesday noon, November 1, in honor of J. Harvey Kincaid of Cromwell, retiring freight representative of the Pennsylvania Railroad. Mr. Kincaid retired on that day after more than 50 years of continuous service in the freight traffic department of the company.

R. W. Poteet, traffic manager of the Stanley Works, New Britain, and chairman of the committee on arrangements, introduced E. Kent Hubbard, president of the Association, who presided as toastmaster. Mr. Hubbard made the formal presentation to Mr. Kincaid of a grandfather clock and a leather file of testimonial letters as tokens of esteem from friends located throughout the country.

F. X. Quinn, general freight agent of the Pennsylvania Railroad at New York, presented Mr. Kincaid with a gold button, emblematic of a half century of service.

**WESTERN TRUNK LINE CASE RE-OPENED.** Acting on the petition filed by the carriers in Western Trunk Line Territory and by Official Classification Lines, the Interstate Commerce Commission have re-opened docket No. 17,000, Part 2, known as the Western Trunk Line Class Rate Case. The order places at issue the entire all-rail adjustment prescribed on the classes of freight described in the governing classifications. Classification ratings will not be considered since they were not at issue in the original proceeding.

Because of an order entered December 1, 1931, this proceeding was re-opened and broadened with respect to ratings governing inter-territorial traffic. While this re-opening contemplates a detailed investigation of alleged undue prejudice or preference in rates on specific articles arising from differences between the ratings in western and official classifications, and exceptions thereto, and from differences in percentage relations of classes in the Western Trunk Line and eastern adjustments, this evidence will not be heard at the regular re-opening of the case but should be presented at a hearing or hearings at dates to be mentioned later by the Commission.

The first hearing will be held at 10:00 A. M., December 7, 1932, at the Hotel Sherman, Chicago, and will be confined to respondents' direct evidence and cross-examination. Additional hearings are contemplated in January at times and places prescribed after a canvass of the situation at the Chicago hearing.

Since justification for higher rates will be sought by the carriers, and such higher scales are inimical to the interests of Connecticut shippers, the Association's traffic department urges members to file actual data as to the effect these increases would produce on each individual business; for only in this way can the Association present a proper defense at the coming hearing.

#### COMMODITY RATES THREATENED.

Within the past few months the Eastern Commodity Rate Revision Committee has issued numerous bulletins proposing cancellation of all existing commodity rates on both carload and less-than-carload traffic on certain specified commodities. These proposals are in the main the result of outstanding fourth-section applications upon which temporary relief was granted by the Interstate Commerce Commission, in many cases as long as ten years ago. For varying reasons the Commission has extended the relief originally requested during this period, but has now ordered the carriers to make such adjustments as may be required to bring the rates into conformity with the fourth section of the Act. It is now expected that the Eastern Commodity Rate Revision Committee will ultimately give consideration to the rates in effect on practically all commodities moving in volume within Official Classification Territory. As the tendency is always to increase rather than reduce existing rates, and because New England shippers are more vitally affected by commodity rate increases than those in any other part of the country, it is vitally important that Connecticut shippers should analyze the effect of such commodity increases and report them immediately to the traffic department of the Association as requested in Bulletin No. 382, dated November 9, 1932.

**AMERICAN-HAWAIIAN'S**  
fleet of twenty-three fast freighters,  
with two sailings weekly between  
Atlantic and Pacific Coast ports,  
affords the greatest frequency in  
the intercoastal service.

**CAREFUL HANDLING  
ON-TIME ARRIVALS  
REGULAR SAILINGS  
ECONOMY**



**AMERICAN-HAWAIIAN  
STEAMSHIP COMPANY**  
*Superior Coast-to-Coast Service*

The Association, in cooperation with the Associated Industries of Massachusetts and sixteen other New England organizations, memorialized the Interstate Commerce Commission under date of November 12, requesting it to hold in abeyance any additional disturbance of the present commodity rate adjustment. It is hoped that the Commission will act favorably upon these recommendations and thus preclude the necessity for further action by the Association in this proceeding.

**ELDER SPEAKS AT ANNUAL MEETING TRAFFIC SESSION.** Speaking at the group traffic conference held at the New Haven Lawn Club prior to the business session of the Association's annual meeting on October 28, Alexander H. Elder, general solicitor of the Central Railroad of New Jersey, offered his opinion that within five years the railroads of the United States would be giving better service than they have ever given in the history of the country. He also ventured that such improved and extended service would employ more men and would make the railroads more prosperous than they have ever been.

On the darker side, Mr. Elder predicted that unless the railroad picture changes in the immediate future, we shall inevitably find that "Uncle Sam" will be in



the railroad business—a circumstance which would affect the very foundation of our government. Neither the falling off of traffic, due to the depression or motor truck competition, Mr. Elder contended, is in the main responsible for the present distressed condition of the railroads. Although these conditions have been contributory, the real cause is to be found in their over-regulation, in his opinion. Mr. Elder claimed that the repeal of several portions of the Interstate Commerce Act, including the valuation section and the recapture clause together with a cooperative effort between the shipping public, the rail carriers and the motor truck carriers, would provide a satisfactory solution to the general transportation problems, allowing each form to render service in the sphere where it can operate most economically.

## Foreign Trade

**AUSTRIA.** Exports and imports have fallen off approximately 50% for the first nine months of 1932 as compared with the same period of 1931.

**CANADA.** Import duties of 15% on nitrate of soda have been dropped because of the inability of the United Kingdom to supply this commodity. Crude peanut oil has also been placed on the free list. Wheat crop estimate, according to a government report issued November 11, shows a decrease of 35,800,000 bushels, or an estimated crop of 431,200,000 bushels. A federal investigation is being inaugurated to discover whether there is a combine of importers of British anthracite coal attempting to hold up prices to consumers. Landed price at Montreal is \$7.50 (Canadian) per ton and the retail price in Toronto is \$15.00 per ton. A few Ontario industries are seasonally more active, but little real improvement is noted. Christmas trade among jobbers in Montreal reported slower than usual, but sales of winter automotive accessories are quite active.

**CHINA.** Many evidences of constructive development have come to light within the past month. Except for wheat and tobacco, all important crops are more abundant than last year, with the cotton crop reported to be 35% higher than last year. In spite of depredations of communist bandits during the past few years, the Hunan province has completed about 700 miles of well constructed roads, with a program providing for 500 additional miles to connect with adjoining provinces. The Kiangsi Province is also forging ahead with new road construction and other improvements. A considerable amount of rehabilitation work is now in progress among Chinese railroads. Shanghai's slight local dullness results chiefly from

domestic conditions, rather than world trade conditions. Property and stock prices remain stable. Of China's imports for the first nine months of 1932 the United States supplied the greater amount, with 26%; Japan, 14%; and Great Britain, 11%.

**CZECHOSLOVAKIA.** Industry and commerce during October continued to suffer from the depression. Practically all crops are large, showing export surpluses of rye, barley and malt, with no apparent market because of little demand in surrounding countries. As compared with the first nine months of 1931 exports are down 49.8% and imports 34.3%. During July, August and September, the National Bank withdrew its gold deposits of 600,000,000 crowns from the United States and now has all, with exception of small amounts in a few European countries, in its vaults.

**FRANCE.** Production and distribution in October were maintained without further recession at the low levels of earlier months, although some improvement was noted in the textile, coal and metallurgical trades, as well as in the general employment level. French industry looks forward to relief because of proposed increases in import duties, but is alarmed at the increase in taxation which appears necessary to overcome the prospective \$320,000,000 budget deficit during the coming year. In view of heavy deficits of railway lines in recent years, the Minister of Public Works stated that a drastic reorganization, based on the principle of combining all existing companies into one system, was advisable.

**GREAT BRITAIN.** Reaction to Ottawa conference apparently favorable, although there is a feeling that the United Kingdom has made concessions which may affect adversely her world trade. After prolonged negotiations the cotton trade wage dispute has been settled with a wage reduction of about 7½%, and mills have resumed operations. Retail trade seasonally improved. Machinery manufacturing industry shows improvement, especially in plants producing canning machinery, heavy automotive oil engines and pumping machinery. Agricultural implement demand is also improved.

**JAPAN.** Activity continues in some industries and markets in Japan as a result of advance in commodity prices following depreciation of the yen, which is now quoted around \$0.21 against a par of \$0.4985. Manufacturing capacity in rayon industry will be increased and cotton spinning companies are also expected to increase production. Motor car sales have been severely curtailed because of price advance and outlook is not encouraging. A substantial foreign trade balance was shown in October report with exports totaling 147,300,000 yen, and imports 97,000,000 yen.

# SERVICES AT YOUR DOOR

An alphabetical list of accessible services recommended to Connecticut Industry readers

**HADFIELD, ROTHWELL,  
SOULE & COATES**  
*Certified Public Accountants*  
Hartford                      Stamford

**HENRY KNUST**  
*Certified Public Accountant*  
Conn. and N. Y.  
15 Lewis Street                      Hartford

**H. M. WEBSTER & COMPANY**  
*C. P. A. (N. Y.)—Engineers*  
650 Main Street                      Hartford  
Offices—N. Y. and Other Cities

Scovell, Wellington & Company  
ACCOUNTANTS AND AUDITORS  
First National Bank Bldg.  
New Haven  
*Offices in Principal Cities*

*Rates for this space  
exceptionally low*

**ARCHITECTS—ENG'N'RS  
MYLCHREEST & REYNOLDS**  
*Let us plan and Supervise the construction of your new factory units*  
238 Palm St.                      Hartford, Conn.

**COAL**  
**T. A. D. JONES & CO., INC.**  
*24 hour service to Connecticut Industries*  
New Haven                      —                      Bridgeport

**ENGINEERS—MANAGEMENT**  
Scovell, Wellington & Company  
First National Bank Bldg.  
New Haven  
*Offices in Principal Cities*

**ENGRAVERS**  
**DOWD, WYLLIE & OLSON**  
*Advertising Art & Photo Engraving*  
106 Ann St.                      Hartford

**FENCING**  
**THE JOHN P. SMITH CO.**  
*Distributors for Page fence. Manufacturers of Wire Cloth.*  
497 State St.                      New Haven

**FORWARDING AGENTS**  
**E. HENNIGSON CO., INC.**  
*Expert Service on Foreign Shipments*  
21 West Street                      New York

**HEAT REGULATORS—**  
Minneapolis-Honeywell Heat Regulator Co., Inc.  
*A regulator for every need*  
740 Capitol Ave.                      Hartford

**INSURANCE**  
**AMERICAN MUTUAL LIABILITY INS. CO.**  
*Workmen's Compensation Ins.*  
Boston - Bridgeport - Hartford

**LEONARD'S GUIDE**  
Freight, Express and Parcel Post Rates and Routing  
The most complete, accurate, and simple guide published  
15 East 26th St.                      New York

*Ask about rates for one or more of these spaces.*

**PRINTERS**  
**THE CASE, LOCKWOOD & BRAINARD CO.**  
*Printers and Binders*  
Trumbull St., Hartford

**ROOFING**  
**THE JAMES WILSON ROOFING CO., INC.**  
*Roofing of every kind furnished and installed*  
New Haven                      Waterbury

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**TRANSPORTATION**  
**AMERICAN-HAWAIIAN STEAMSHIP CO.**  
*Coast-to-Coast Freight Service*  
New York                      —                      Boston

**DOLLAR STEAMSHIP LINES, INC., LTD.**  
*Inter-coastal—Far-East and Mediterranean freight steamer Service*  
New York                      Boston

**CONSOLIDATED MOTOR LINES, INC.**  
*Trucking Service between Maine and Washington, D. C.*  
Hartford                      Conn.

*List Your Services Here*

## ... Query

Readers desiring to purchase merchandise or services not listed here will be given the names of reliable firms upon inquiry to this department.

## ... Listing

Copy for listing in this department must be received by the 15th of the month for publication in the succeeding month's issue. We reserve the right to refuse any listing.

# Mac's Philosophy

NEVER could understand why Hank Giddings thought his cow would give two buckets of milk so long as she had to feed on that old dried-up pasture of his'n.



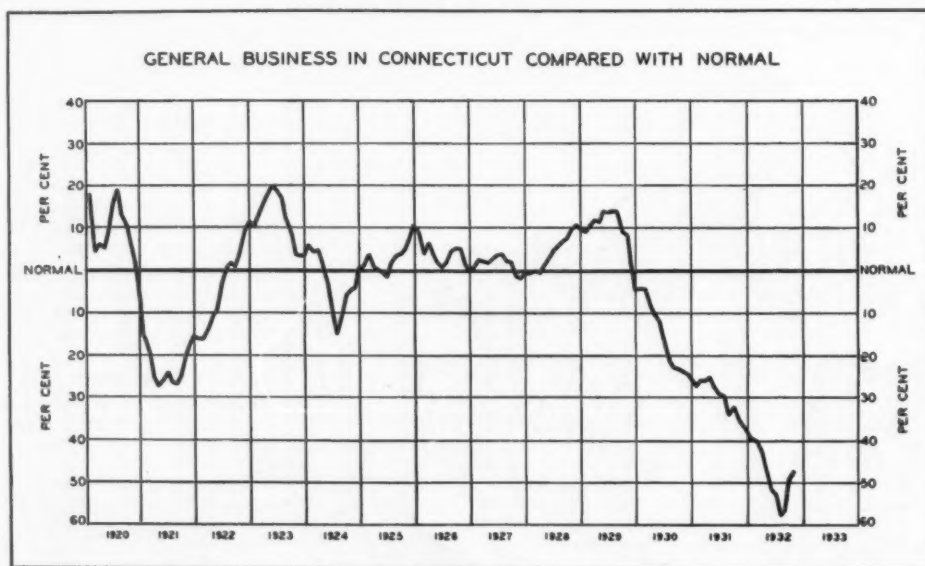
# HOW'S BUSINESS

H. R. NICK

## General Summary

General business activity in Connecticut continued to improve during October and, according to the general business index, advanced to 47% (preliminary) below normal compared with -49.6% (revised) in September and the cyclical low of -57.8% in July. Although the increases over the previous month were not quite as impressive as a month earlier in most of the component items, all indicators except cotton mill

Industrial activity in the United States made further upward progress during October but at a slower rate than in September. Freight car-loadings and bituminous coal production showed the largest gains and smaller increases took place in pig-iron production and steel ingot production. Electric power production did not increase by quite the full seasonal amount and rather marked decreases, after allowance was made for the normal seasonal variation, occurred in automobile



activity showed advances. The slight reaction in the cotton series was not unexpected in view of the unprecedented expansion in activity during the two preceding months. Increases in the number of man-hours worked in factories in five cities and in factory employment in two other cities continued to be well in excess of the normal seasonal expansion. October freight car-loadings moved up sharply and another advance occurred in the volume of metal tonnage carried by the New Haven Road. Bank debits to individual accounts in three Connecticut cities, after a fractional gain in September, experienced the largest month-to-month increase since September of last year.

production, cotton consumption and boot and shoe production. The decline in automobile production was the result of a special situation in that the majority of manufacturers had closed their assembly lines and were either installing new tools or working on the parts for their 1933 models. By November 1st, one of the producers in the low-price field, Plymouth, had production of the new car under way and a substantial volume of orders for it on hand. Chevrolet assembly lines were also closed during a large part of the month; work on parts for the 1933 model was in progress but no actual production is expected much before December 1st. Production of automobiles will



probably show an increasing monthly total from now until the Spring peak contrary to the normal trend which makes December the month of lowest production.

Wholesale prices declined further during the four weeks ended November 15th, and, according to The Annalist index, were on that date 2% lower than 4 weeks earlier. Textile products showed a decline of 5% in price, farm products 3% and metals 2%. No significant change occurred in prices for food products, building materials and chemicals. Retail food prices in Connecticut on October 15th were, on the average, unchanged from a month earlier.

#### Financial

During the four weeks ended November 12th, the number of business failures in Connecticut declined 21% from the corresponding period a year ago. In the United States, there was a decline of 2% from last year and, allowing for the normal seasonal variation, failures were at the lowest point in more than a year. Net liabilities of Connecticut failures were greater than a year ago due to one unusually large failure. New Corporations formed increased in number over last year by 5% but the total capitalization involved was lower. The number of real estate sales and the total value of mortgage loans decreased seasonally during the period.

A general easing of the credit situation occurred during October. New loans advanced to banks, insurance companies and building and loan associations by the Reconstruction Finance Corporation were well below the total of previous months. Money in circulation, seasonally adjusted, declined further in spite of the greater demand caused by increased business activity.

#### Construction

During October, according to the F. W. Dodge Corporation, new building contracts awarded in 37 eastern states declined more than seasonally from the September level. Contracts for public works and utilities remained at a high level. In Connecticut, either actual work was under way, or plans were being prepared for new post offices in Bridgeport, New London and Norwalk.

#### Labor and Industry

Activity in Connecticut manufacturing concerns increased sharply in October. The index of the number of man-hours worked in five cities advanced to 49% below normal compared with -52.9% (revised a month ago) but was 19% below last year. The index of employment in two other cities rose to 34.2% below normal compared with -35.5% a month previous; the decline from October 1931 amounted to 13%. All

cities for which man-hour data were available reported substantial increases over September. The largest and most spectacular gain occurred in Meriden where total man-hours worked increased 3% over last year. In Waterbury brass factories, another large increase in employment raised the number of employees added by these concerns during the past three months to approximately 1,000. In Hartford, employment was also larger than in September but the gain was less than in the previous month.

#### Trade

Retail trade in the United States as indicated by sales of department stores, chain stores and mail-order houses expanded by the full seasonal amount in October. The index of department store sales computed by the Federal Reserve Board which makes allowance for the varying number of days in the month and seasonal variation stood at 70 in October compared with 70 (revised) in September and 66 in August.

#### Transportation

In October, freight car-loadings originating in Connecticut cities again increased sharply. Car-loadings of building materials and merchandise in less-than-carload lots were seasonally higher than in September. Loadings of bituminous coal were much higher than a month earlier and within 2% of last year's total. Freight car-loadings for the first 12 days of November, however, indicated a decrease of somewhat greater than seasonal extent.

Even your letterhead  
can and should have a  
definite sales appeal



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## — Service Section —

On account of space limitations, the material and used equipment items offered for sale by Association members have not been classified by sizes or usage best adapted. Full information will be given on receipt of inquiry. Listing service free to member concerns.

### ●● Materials for Sale

COLD rolled steel in coils and in squares, condulets and fittings, remnants of covering materials—velours, velvets, mohair, tapestries, denims, chintzes, and cretonnes, semi-finished and castellated U. S. S. nuts, pulleys, flat and crown face-steel and cast-iron; new shaft hangers, brass wire, brass rods, aluminum tubing, cold drawn steel—mostly hex; miscellaneous lot of material used in the manufacture of m'd'd rubber parts and flooring, knife switches—new and many sizes; carload C. I. drop bases, No. 1025 steel in sizes 4' x 2' and 6' x 2'; lead pipe, lead sheet, acid proof pipe fittings, 124 bars screw stock varying thicknesses and lengths, white absorbent tissue process from cotton, rotary convertor, colors and dyes—large variety, lacquers—several hundred gallons in assorted colors; and soft anneal copper with high silver content in rolls. J. H. Williams wrenches in assorted sizes.

### ●● Equipment for Sale

ACCUMULATORS, annunciators, baskets, beaders, beamers, bearings, belt stretchers, blowers, boilers, braiders, bronze runners, cans, cards, woolen; car loaders, chain, chairs, champfer, clocks, time recorders; clock systems, colors and dyes, compressors, condulets, convertors, conveyors, cookers, cooking utensils, doublers, draftsman's table, drop hammers, drops, board; drums, drying racks, dyes, engines, evaporators, extractors or percolators, fans, filtering carbon, folders, forming rolls, frames, furnaces, gears, generators, grinders, grind stones, Grinding wheels, guiders, headers, lamp shades, lathes, lifters, looms, De Laski circular; machines, automatic; machines, calculating; machines, compressing; machines, dieing; machines, drilling; machines, filing; machines, filling; machines, folding; machines, knitting; machines, mercerizing; machines, milling; machines, pipe-cutting and threading; machines, pleating down; machines, riveting; machines, screw; machines, threading; machines, tongue and groove; machines, washing; mercerizer equipment; millers, mixers, mills, mills rubber; mixing rolls, motors, oil circuits; oven drawers, paints and lacquers; panels, planers, plungers, pointers, presses, profilers, pulley drives, pumps, reamers, receivers, rheostats, safe cabinets, saws, scales, screens, seamers, shapers, shears, spindles, spinning mules, steam tables, steam warmers, stitcher, 192 monitor corner box switches, tables, tanks, toilet equipment, trucks, ash can; tube closers; wire, wire screw and yarders.

FOR SALE: One Brown 3,000-degree F. Pyrometer and Control; good condition. One Fire Door, 2½ inches thick, 91 inches high, 72 inches wide, unpainted; new, never been used. Atlas-Ansonia Co., New Haven, Conn.

### ●● Factories for Sale or Rent

FOR SALE OR LEASE: Modern well constructed weave shed with saw-tooth roof, 187 feet square. Second and third floor 56 x 84. Modern elevator. Sprinkler, and water free. Address S. E. 50.

FOR SALE OR RENT—Factory at Plainville. Main factory building of three story modern brick construction containing 23,000 sq. ft. Two acres of land, water power and high tension power hook-up. For rent, lease or sale at bargain price. Photo of plant at this office. Address S. E. 52.

Call or write for many other listings for sale, rent or lease in Connecticut. If our listings do not meet your requirements a thorough search will be made. Address Service Section, *Connecticut Industry*.

### ●● Wanted to Buy

ONE 15 H. P. vertical boiler in good condition. Address S. E. 53.

WANTED: One 50 horsepower boiler. Address S. E. 54.

WANTED: Used steel shelving. Address P. O. Box 1585, New Haven.

AUTOMOBILE MECHANIC AND FOREMAN: Man around 38 years of age who has had nearly 20 years of experience as an automobile repair man and shop repair foreman desires position with manufacturer to care for motor trucks or other company cars. Also willing to do other utility jobs of which he is capable. Address P. W. 204.

PRODUCTION MAN: Yale graduate, wide experience, selling, advertising and industrial plant management. Thorough knowledge time study, rate setting and production control. Glad to discuss a position in either selling or production work. Salary open. Investment with services if warranted. Address P. W. 205.

PURCHASING AGENT: Young man in early thirties who has had around five years' experience as an accountant; four years as salesman and four years as purchasing agent desires to make connection with manufacturer, jobber or retailer as purchasing agent or assistant. Will accept any reasonable offer. Address P. W. 206.

PRODUCTION SUPERINTENDENT. FOREMAN OR MECHANIC: A man who has served his three years' apprenticeship as a machinist and in the following years has been a machine tool maker, tool foreman, master mechanic and assistant superintendent now desires any type of mechanical work. He is fitted to accomplish first class results in any one of the positions mentioned. Former employers recommend him highly. Will you give him an opportunity to interview you? Address P. W. 207.

GENERAL MANAGER: Man with fourteen years' experience in the active management of business during which time his activities were confined to two companies manufacturing machines and metal products for national distribution in highly competitive market. Has also been employed by bankers, engineers and committees to study markets and specific operating problems of various companies. He desires to locate manufacturing opportunity in Connecticut or New England. Address P. W. 208.

DO YOU WISH TO CUT LABORATORY COSTS? This can be done by submitting your special research or routine problems to a chemist and metallurgist of unquestioned standing and ability who has laboratory facilities at his disposal. Full details or interview arranged by writing. Frank H. Frissell, Jr., Middletown, Connecticut.

### ●● Sales Service

SPANISH LESSONS: This advertisement is especially dedicated to those export managers and assistant export managers whose company is engaged in export trade with Spain or Latin American countries. Whether you are a beginner or have already a knowledge of this language, for further particulars please refer to Spanish Lessons, *Connecticut Industry*.

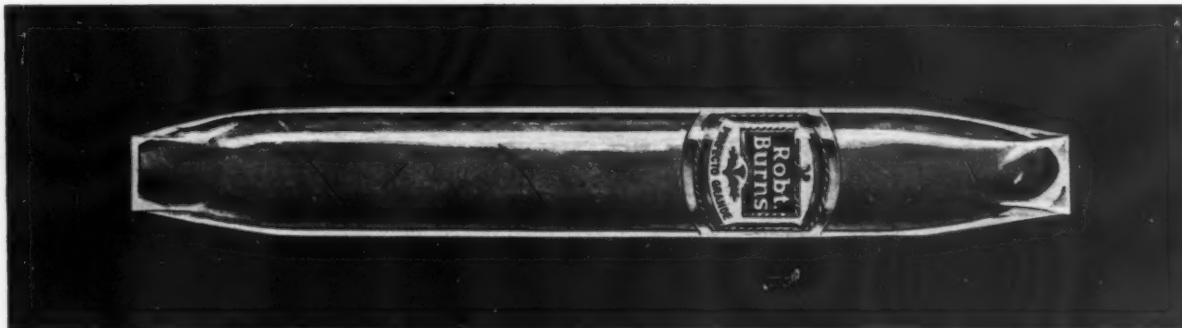
### ●● Opportunity for Capital

A manufacturer of a staple product, now in increasing demand, needs \$50,000 additional capital to establish new sales contacts and to carry stock necessary to handle larger volume. Address C. W. 1.

# **The General Cigar Co. Inc.**

## **saved \$12,788.67**

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The Robt. Burns Cigar, made by the General Cigar Co., Inc.

The General Cigar Company is the world's largest manufacturer of cigars, employing a total of more than 13,000 people. Their liability insurance is, of course, an important item.

As good business men, they sought an insurance organization that could give them the best service and protection at the lowest possible cost. So they selected American Mutual . . . a company that has returned 20% or more of every policyholder's premium for nearly 50 years. In the last ten years they have received \$12,788.67 in dividends on their workmen's compensation insurance alone!

From American Mutual branch offices in 52 principal cities, the General Cigar Com-

pany gets swift, efficient claim service throughout the country. From American Mutual's engineering department, they receive valuable advice and suggestions on accident prevention. And in the strongest, oldest mutual liability company in the world, they are sure of complete safety.

On this basis of savings, service and stability, American Mutual insures many of the largest and best known firms in the United States . . . insures them so satisfactorily that 96% renew their policies every year.

We'll be glad to discuss your insurance problems. Why not write or call our nearest office?

## **AMERICAN MUTUAL**

### **Liability Insurance Company**

**WORKMEN'S COMPENSATION AND AUTOMOBILE INSURANCE**

**Bridgeport, Conn.**  
**Newfield Building**

**Hartford, Conn.**  
**12 Haynes Street**

**EXECUTIVE OFFICES** 142 Berkeley Street, Boston, Mass. **OFFICES IN PRINCIPAL CITIES**



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Express—Freight  
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## Consolidated Motor Lines, Inc.

General Offices Hartford, Conn.

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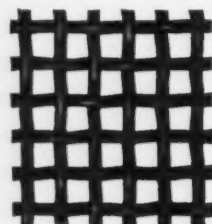
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Whether it be catalog, direct-  
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